case of a corporation incorporated in two states, each taxes the transfer of stock only on the proportion of property in its jurisdiction. *Gardiner* v. *Carter*, 74 N. H. 507, 69 Atl. 939. Moreover, the taxing of the transfer of stock in a domestic corporation owning property outside the state may have to be similarly limited under the doctrine that property taxable elsewhere cannot be taxed by the state of incorporation. See *Union Refrigerator Transit Co.* v. *Kentucky*, 199 U. S. 194, 26 Sup. Ct. 36.

TRIAL — PROVINCE OF COURT AND JURY — RIGHT OF COURT TO QUESTION WITNESSES. — In the course of a trial for murder the judge questioned several witnesses in order to develop their testimony more fully than the prosecuting attorney had done. *Held*, that this is not error. *State* v. *Keehn*, 118 Pac. 851 (Kan.).

In England it has always been considered the right and duty of the trial judge to question witnesses already on the stand or even to call a new witness when he deems it desirable to bring out the truth more fully. *Coulson* v. *Disborough*, [1894] 2 Q. B. 316. A few American decisions also seem to give him a wide discretion in this matter. *Epps* v. *State*, 19 Ga. 102; *Lefever* v. *Johnson*, 79 Ind. 554. But the tendency in this country has been to restrict the exercise of this discretionary power. *Dunn* v. *People*, 172 Ill. 582, 50 N. E. 137; *Barlow Brothers Co.* v. *Parsons*, 73 Conn. 696, 49 Atl. 205. The principal case shows a wholesome reaction from this narrow policy. See 1 WIGMORE, EVIDENCE, § 784; 4 *id.* § 2484.

TRIAL — VERDICTS — SPECIAL FINDINGS. — In an action for negligence the defense of contributory negligence was interposed. In answer to a question of the court as to whether the plaintiff used due care, the jury answered, "We do not know." On a general verdict for the plaintiff the plaintiff obtained judgment. *Held*, that the judgment should be reversed. *Minor* v. *Stevens*, 118 Pac. 313 (Wash.).

In states where the jury can be required to render special findings the general rule is that a party can insist on a definite answer to interrogatories submitted to the jury. *Atchison, etc. Ry. Co.* v. *Hale*, 64 Kan. 751, 68 Pac. 612. Where the party does not insist on a definite answer, the better view is that a finding such as the one in the principal case is equivalent to a finding adverse to the party having the burden of proof of the issue. *Croan* v. *Baden*, 73 Kan. 364, 85 Pac. 532. *Contra, Darling* v. *West*, 51 Ia. 259, 1 N. W. 531. Contributory negligence is an affirmative defense in Washington. *Spurrier* v. *Front Street Cable Ry. Co.*, 3 Wash. 659, 29 Pac. 346. The decision of the principal case would therefore seem difficult to support.

TRUSTS — CESTUI'S INTEREST IN RES — APPORTIONMENT OF RENT BETWEEN LIFE-TENANT AND REMAINDERMAN. — A lease of trust property was made, by which "rent" was to be paid in a certain sum in cash at the signing of the lease and monthly payments thereafter. *Held*, that the sum paid on signing the lease should not be apportioned in monthly payments throughout the term to the successive *cestuis que trust*. *In re Archambault's Estate*, 81 Atl. 314 (Pa.).

Strictly, the cash payment here is not rent, but something given in addition to it. *Cf. Hatherton* v. *Bradburne*, 13 Sim. 599; *Ardesco Oil Co.* v. *North American Oil and Mining Co.*, 66 Pa. St. 375. See 2 WOOD, LANDLORD AND TENANT, § 445. Such a bonus paid for the privilege of obtaining the lease is a form of casual profits, and the decision appears sound in treating it as income and not *corpus*. A close analogy exists in the fines for renewal of a lease, always considered as income. *Milles* v. *Milles*, 6 Ves. 761. See LEWIN, TRUSTS, 12 ed., 876. And even if we follow the court and treat the payment as rent, it should properly